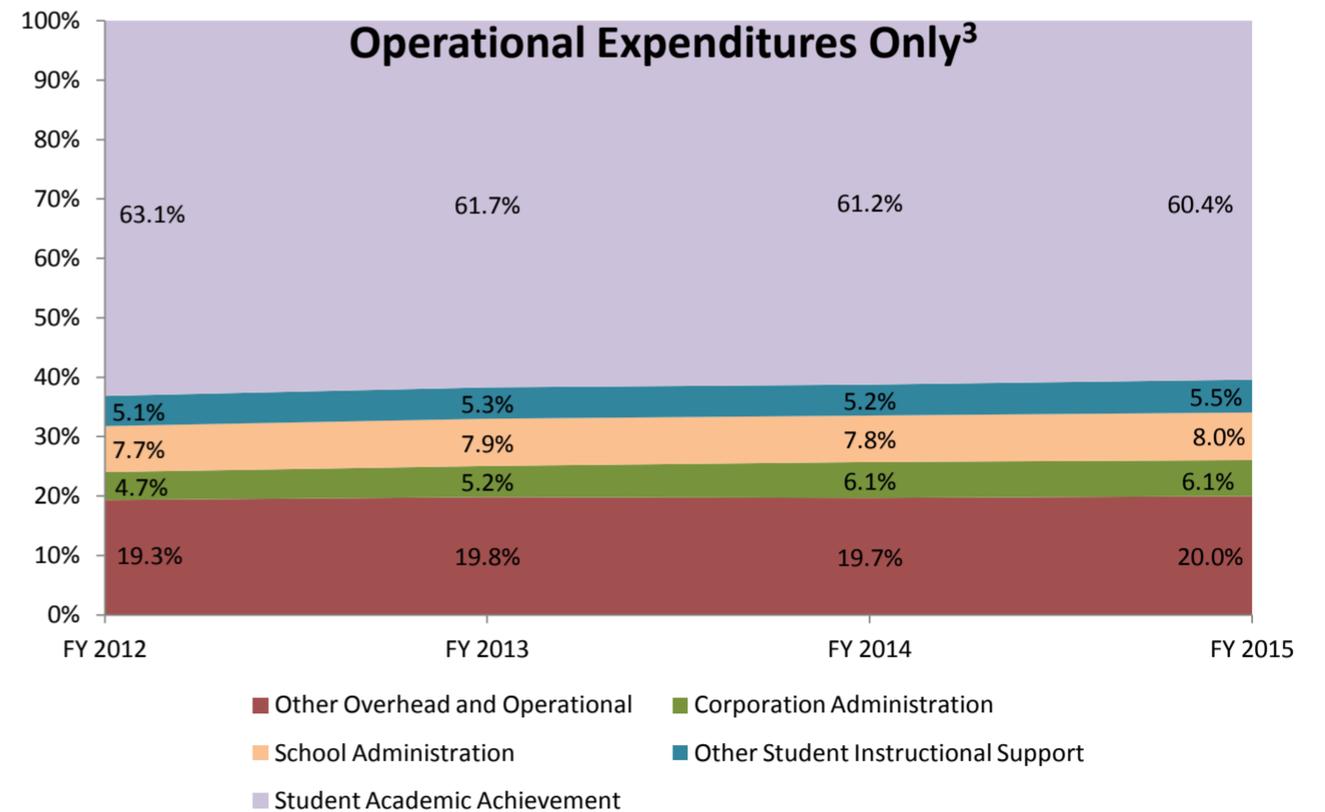
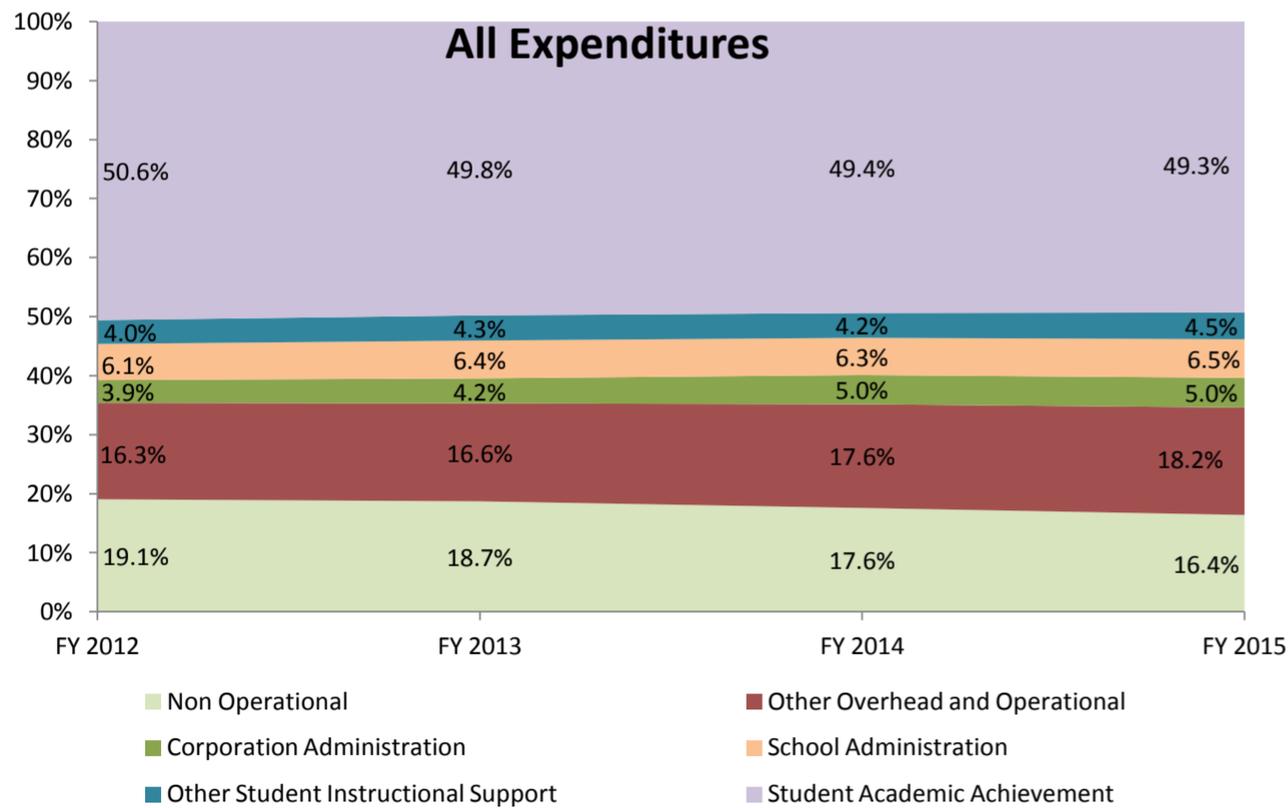


School Corporation Expenditures by Account
Biannual Financial Report Data
Bremen Public Schools (5480)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,108,999	49.4%	\$6,796,386	45.6%	\$6,812,293	50.6%	\$6,680,237	49.8%	\$6,859,496	49.4%	\$6,766,145	49.3%
Student Instructional Support	\$1,284,638	10.4%	\$1,404,347	9.4%	\$1,367,553	10.2%	\$1,432,514	10.7%	\$1,458,632	10.5%	\$1,519,009	11.1%
Total	\$7,393,637	59.7%	\$8,200,733	55.0%	\$8,179,846	60.8%	\$8,112,751	60.5%	\$8,318,129	59.9%	\$8,285,154	60.4%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,399,017	19.4%	\$2,544,809	17.1%	\$2,717,826	20.2%	\$2,794,869	20.8%	\$3,127,500	22.5%	\$3,189,326	23.2%
Non Operational	\$2,586,015	20.9%	\$4,162,087	27.9%	\$2,566,019	19.1%	\$2,510,275	18.7%	\$2,442,261	17.6%	\$2,250,087	16.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,985,031	40.3%	\$6,706,895	45.0%	\$5,283,846	39.2%	\$5,305,143	39.5%	\$5,569,761	40.1%	\$5,439,413	39.6%

Grand Total	\$12,378,669	\$14,907,629	\$13,463,692	\$13,417,894	\$13,887,889	\$13,724,567
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Bremen Public Schools (5480)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11025 Regular Programs	Non Special Education Preschool	\$0	\$678	\$0	\$0	NA	NA	NA
11050 Regular Programs	Full Day Kindergarten	\$0	\$335,625	\$350,114	\$318,531	NA	-5.1%	-9.0%
11100 Regular Programs	Elementary	\$2,465,166	\$3,285,829	\$3,281,743	\$3,100,466	25.8%	-5.6%	-5.5%
11300 Regular Programs	High School	\$1,091,178	\$1,451,021	\$1,358,960	\$1,437,972	31.8%	-0.9%	5.8%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$17,048	\$66,162	\$48,410	\$46,019	169.9%	-30.4%	-4.9%
11420 Regular Programs	Vocational Education - Agriculture B	\$53,788	\$82,173	\$90,408	\$119,197	121.6%	45.1%	31.8%
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$53,441	\$69,187	\$76,722	\$79,635	49.0%	15.1%	3.8%
11510 Regular Programs	Vocational Education - Cooperative Education	\$30,904	\$55,150	\$78,554	\$81,269	163.0%	47.4%	3.5%
11520 Regular Programs	Vocational Education - Area School Participation	\$13,377	\$113,438	\$165,723	\$142,024	961.7%	25.2%	-14.3%
11630 Regular Programs	Alternative Education Programs - High School	\$3,694	\$17,673	\$19,697	\$16,673	351.3%	-5.7%	-15.4%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$13,909	\$51,798	\$86,972	\$83,033	497.0%	60.3%	-4.5%
12310 Special Programs	Physical Impairment - Orthopedic Impairment	\$865	\$339	\$0	\$0	NA	NA	NA
12320 Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$38,593	\$30,620	NA	NA	-20.7%
12330 Special Programs	Physical Impairment - Visual Impairment	\$4,616	\$1,445	\$1,809	\$1,417	-69.3%	-1.9%	-21.7%
12340 Special Programs	Physical Impairment - Hearing Impairment	\$3,324	\$35,449	\$33,900	\$18,407	453.7%	-48.1%	-45.7%
12410 Special Programs	Emotional Disabilities - Full Time	\$6,906	\$0	\$0	\$0	NA	NA	NA
12510 Special Programs	Culturally Different - Communication Disorders	\$9,758	\$0	\$0	\$0	NA	NA	NA
12810 Special Programs	Special Education Preschool	\$30,444	\$69,055	\$86,340	\$97,789	221.2%	41.6%	13.3%
12900 Special Programs	Other Special Programs	\$400,579	\$643,392	\$676,616	\$782,213	95.3%	21.6%	15.6%
13900 Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$465	\$0	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$18,165	\$20,246	\$4,308	\$10,626	-41.5%	-47.5%	146.6%
14300 Summer School Programs	High School	\$44,616	\$33,706	\$32,372	\$33,339	-25.3%	-1.1%	3.0%
16100 Remediation	Remediation Testing	\$17,504	\$4,477	\$0	\$0	NA	NA	NA
16200 Remediation	Preventive Remediation	\$65,169	\$48,646	\$34,599	\$39,495	-39.4%	-18.8%	14.1%
22110 Instruction	Imp. of Instruction - Service Area Direction	\$4,490	\$4,912	\$0	\$0	NA	NA	NA
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$3,048	\$2,148	\$0	\$0	NA	NA	NA
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$26,483	\$33,345	\$44,586	\$28,198	6.5%	-15.4%	-36.8%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$16,321	\$400	\$0	\$0	NA	NA	NA
22220 Instruction	Library/Media Services - School Library	\$162,212	\$168,849	\$108,942	\$124,241	-23.4%	-26.4%	14.0%
22230 Instruction	Library/Media Services - Audiovisual	\$3,802	\$1,503	\$0	\$0	NA	NA	NA
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$822	\$0	\$0	\$0	NA	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$76,341	\$52,145	NA	NA	-31.7%
22360 Instruction	Instruc. Related Tech. - Network Support	\$46	\$2,865	\$0	\$0	NA	NA	NA
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$2,971	\$0	NA	NA	NA
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$121,796	\$143,802	\$83,684	\$104,094	-14.5%	-27.6%	24.4%
25540 Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,225	\$499	\$1,676	\$1,480	20.9%	196.8%	-11.7%
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$44,951	\$52,575	\$75,457	\$17,265	-61.6%	-67.2%	-77.1%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$291,843	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$5,021,955	\$6,796,386	\$6,859,496	\$6,766,145	34.7%	-0.4%	-1.4%
Student Instructional Support								
21130 Students	Attend. & Social Work Serv. - Social Work Services	\$1,555	\$573	\$0	\$0	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$214,221	\$154,316	\$188,645	\$198,032	-7.6%	28.3%	5.0%
21340 Students	Health Services - Nurse Services	\$39,962	\$68,591	\$78,328	\$81,183	103.1%	18.4%	3.6%
21390 Students	Health Services - Other Health Services	\$54,444	\$86,604	\$71,696	\$86,373	58.6%	-0.3%	20.5%
21420 Students	Psychological Services - Psychological Testing	\$45,924	\$71,776	\$72,019	\$82,138	78.9%	14.4%	14.1%
21490 Students	Psychological Services - Other Psychological Services	\$295	\$0	\$0	\$0	NA	NA	NA
21520 Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$10,813	\$30,676	\$37,563	NA	247.4%	22.5%
21530 Students	Speech Path. & Audio. Serv. - Audiology Services	\$0	\$0	\$0	\$2,275	NA	NA	NA
21610 Students	Occ. Therapy Related Services - Service Area Direction	\$0	\$908	\$0	\$78	NA	-91.4%	NA
21810 Students	Special Ed. Administration - Service Area Direction	\$129,102	\$145,150	\$141,792	\$133,719	3.6%	-7.9%	-5.7%
21910 Students	Other Support Services Students - Service Area Direction	\$38	\$0	\$0	\$0	NA	NA	NA
21990 Students	Other Support Services Students - Other Student Services	\$195	\$150	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Bremen Public Schools (5480)

Account							Percent Change		
			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
24100	School Administration	Office of The Principal	\$587,495	\$865,467	\$875,476	\$897,647	52.8%	3.7%	2.5%
Student Instructional Support Total			\$1,073,231	\$1,404,347	\$1,458,632	\$1,519,009	41.5%	8.2%	4.1%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$32,332	\$30,363	\$23,272	\$28,175	-12.9%	-7.2%	21.1%
23150	General Administration	Board of Education - Legal Services	\$5,026	\$2,351	\$2,789	\$4,528	-9.9%	92.6%	62.3%
23160	General Administration	Board of Education - Promotion Expenses	\$972	\$560	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$196,540	\$223,028	\$247,139	\$236,178	20.2%	5.9%	-4.4%
23220	General Administration	Executive Administration - Community Relations	\$6,052	\$6,322	\$5,947	\$3,251	-46.3%	-48.6%	-45.3%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$3,521	\$3,736	\$3,120	NA	-11.4%	-16.5%
25120	Central Services	Fiscal Services - Service Area Direction	\$40,825	\$66,564	\$78,378	\$80,095	96.2%	20.3%	2.2%
25160	Central Services	Fiscal Services - Financial Accounting	\$4,922	\$0	\$0	\$500	-89.8%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$5,010	\$1,867	\$4,292	\$937	-81.3%	-49.8%	-78.2%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$831	\$2,061	\$1,260	NA	51.7%	-38.9%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$0	\$5,413	\$11,662	NA	NA	115.4%
25600	Central Services	Public Information Services	\$0	\$0	\$41,449	\$39,220	NA	NA	-5.4%
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$3,715	\$2,221	NA	NA	-40.2%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$6,964	\$1,100	NA	NA	-84.2%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$192,707	\$262,770	\$278,624	NA	44.6%	6.0%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$45,900	\$73,978	\$568,806	\$244,014	431.6%	229.8%	-57.1%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$721,138	\$899,554	\$416,394	\$680,112	-5.7%	-24.4%	63.3%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$13,058	\$0	\$0	\$0	NA	NA	NA
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$265,583	\$112,272	\$211,108	\$210,971	-20.6%	87.9%	-0.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,375	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	\$6,145	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$5,325	\$1,063	\$0	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$88,337	\$68,307	\$76,784	\$69,461	-21.4%	1.7%	-9.5%
27010	Student Transportation	Service Area Direction	\$44,440	\$57,089	\$82,907	\$80,810	81.8%	41.5%	-2.5%
27100	Student Transportation	Vehicle Operation	\$157,780	\$274,460	\$259,567	\$280,720	77.9%	2.3%	8.1%
27200	Student Transportation	Monitoring Services	\$11,120	\$12,630	\$18,196	\$19,463	75.0%	54.1%	7.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$116,401	\$79,224	\$109,281	\$110,382	-5.2%	39.3%	1.0%
27400	Student Transportation	Purchase of School Buses	\$58,252	\$0	\$160,120	\$122,780	110.8%	NA	-23.3%
27500	Student Transportation	Insurance on Buses	\$17,645	\$10,930	\$8,736	\$9,613	-45.5%	-12.0%	10.0%
27700	Student Transportation	Contracted Transportation Services	\$167	\$1,165	\$0	\$0	NA	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$1,091	\$950	\$2,537	\$2,633	141.3%	177.3%	3.8%
31100	Food Services Operations	Service Area Direction	\$22,440	\$39,449	\$50,435	\$57,439	156.0%	45.6%	13.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$312,861	\$379,480	\$474,702	\$610,057	95.0%	60.8%	28.5%
Overhead and Operational Total			\$2,174,592	\$2,544,809	\$3,127,500	\$3,189,326	46.7%	25.3%	2.0%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$2,790	\$1,143	\$0	\$0	NA	NA	NA
33200	Category not Specified	Community Recreation	\$54,747	\$1,473	\$0	\$0	NA	NA	NA
33300	Category not Specified	Civic Services	\$0	\$1,953	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$185,809	\$254,992	\$208,755	\$218,054	17.4%	-14.5%	4.5%
33990	Other Community Services	Other	\$531	\$80,243	\$74,343	\$72,270	13506.7%	-9.9%	-2.8%
41000	Category not Specified	Land Acquisition and Development	\$10,890	\$22,637	\$5,522	\$26,905	147.1%	18.9%	387.3%
43000	Category not Specified	Professional Services	\$158,355	\$400	\$2,340	\$4,710	-97.0%	1077.5%	101.3%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$362,683	\$1,841,562	\$145,464	\$68,200	-81.2%	-96.3%	-53.1%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$0	\$15,294	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$61,420	\$58,839	\$67,096	\$37,301	-39.3%	-36.6%	-44.4%
46000	Category not Specified	Purchase of Moveable Equipment	\$819	\$0	\$0	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$284,648	\$416,144	\$505,239	\$418,192	46.9%	0.5%	-17.2%
51100	Principal on Debt	Bonds	\$0	\$154,872	\$151,108	\$139,900	NA	-9.7%	-7.4%

School Corporation Expenditures by Account
Biannual Financial Report Data
Bremen Public Schools (5480)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
52100 Interest on Debt Bonds	\$152,847	\$0	\$0	\$0	NA	NA	NA
52200 Interest on Debt Temporary Loans	\$33,443	\$46,774	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$1,135,879	\$1,280,655	\$1,264,000	\$1,264,000	11.3%	-1.3%	0.0%
54200 Advancements and Obligations Common School Fund - Principal	\$85,313	\$0	\$0	\$0	NA	NA	NA
59100 Other Debt Services Obligations Registrars Fee	\$0	\$400	\$3,100	\$555	NA	38.8%	-82.1%
Non Operational Total	\$2,530,171	\$4,162,087	\$2,442,261	\$2,250,087	-11.1%	-45.9%	-7.9%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$45,859	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$8,302	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$12,979	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$2,322	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$337,757	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$69,147	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$67,242	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$18,424	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$24,969	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$5,026	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$3,375	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,642	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$442,384	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$100,632	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$120,083	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$24,540	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$8,538	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,719	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,138	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$525	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$227,538	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$26,581	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$19,607	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$8,392	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,578,719	\$0	\$0	\$0	NA	NA	NA